

Message Text

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ACTION NEA-10

INFO OCT-01 ISO-00 EB-07 OES-06 SS-15 LAB-04 HEW-04 HUD-01
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FM AMEMBASSY TEHRAN
TO SECSTATE WASHDC 0656
INFO FAA WASHDC
USDA WASHDC

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DEPT PLEASE PASS:
DEPT OF TRANSPORTATION
DEPT OF TRANSPORTATION - FHWA
DEPT OF LABOR
ENVIRONMENTAL PROTECTION AGENCY

E.O.11652: N/A
TAGS: USIRJC
SUBJ: TAX LIABILITY OF JOINT COMMISSION SPECIALISTS
WORKING IN IRAN.

REF: MEMORANDUM OF CONVERSATION, DECEMBER 8, 1976

1. DURING CONVERSATION DESCRIBED REFERENCE MEMOCON
DIRECTOR GENERAL FOR TAXATION, DR. HASSAN ALI REJAI,
POINTED OUT TO USIRJC OFFICER THAT IN GENERAL ALL PER-
SONS RESIDING IN IRAN AND EARNING AN INCOME FROM FUNDS
OTHER THAN GRATUITOUS FOREIGN ASSISTANCE PROGRAMS WERE
OBLIGATED TO PAY IRANIAN INCOME TAX. DR. REJAI AGREED
TO WITHHOLD FINAL DETERMINATION OF TAX LIABILITY OF
FEDERAL HIGHWAY ADMINISTRATION TECHNICAL EXPERTS NOW
RESIDENT IN IRAN UNTIL AFTER EXAMINING TEXT OF AGREE-
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MENT BETWEEN MINISTRY OF ROADS AND TRANSPORTATION AND
FHWA.

2. AFTER RECEIPT BY REJAI OF COPY OF FHWA/MORT
AGREEMENT, REJAI CALLED USIRJC OFFICER TO SAY THAT
TAXES WERE DUE ON ALL INCOME AND ALLOWANCES EARNED

BY FHWA TECHNICAL EXPERTS NOW RESIDENT IN IRAN, BUT, SINCE MORT HAD AGREED TO PAY ANY TAXES ARISING FROM PRESENCE OF FOREIGN TECHNICAL EXPERTS HERE, THE MORT NOT REPEAT NOT FHWA PERSONNEL BORE LIABILITY FOR THOSE TAXES. THUS FHWA PERSONNEL HERE WILL NOT BE AFFECTED BY REQUIREMENT THAT TAX BE PAID.

3. CONCERNING FUTURE SPECIALISTS WHO MAY WORK IN IRAN ON REIMBURSABLE JOINT COMMISSION PROJECTS, DR. REJAI REPEATED THAT THEY WOULD INDIVIDUALLY BE REQUIRED TO PAY INCOME TAX ON THEIR SALARIES AND ALLOWANCES UNLESS THE AGREEMENT BETWEEN THE USG AND GOI AGENCIES CLEARLY STATED THAT GOI PARTNER ACCEPTED LIABILITY FOR ALL TAXES.

4. IN QUESTION OF TDY JOINT COMMISSION PERSONNEL IN IRAN DR. REJAI EXPLAINED THAT ANY INCOME EARNED IN IRAN WAS SUBJECT TO IRANIAN INCOME TAX; HOWEVER, MOST GOVERNMENT AGENCIES WHO BROUGHT FOREIGN TECHNICAL EXPERTS TO IRAN ON TEMPORARY DUTY INCLUDED IN THEIR CONTRACT WITH THE CONSULTANT A CLAUSE ASSUMING LIABILITY FOR TAXES ON THE FOREIGN CONSULTANT'S FEE. THUS EVEN IN QUESTION OF TDY PERSONNEL CONTRACT SHOULD CLEARLY STATE THAT GOI AGENCY ASSUMES ALL TAX LIABILITY. MIKLOS

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